

**AIR FORCE RESERVE COMMAND (AFRC)  
FINANCIAL MANAGEMENT BULLETIN**

**Department of the Air Force  
HQ Air Force Reserve Command  
Robins AFB GA 31098-1635**

**AFRCRP 65-1  
No. 1  
August 2001**

**YEAR-END CLOSE OUT**

During the year, there are several critical milestones that must be met. One of the most important is 31 July, which requires that our obligations total at least 80 percent of our funding authority. Hopefully, you have surpassed the 80/20 rule and year-end closeout is well underway at your location. Closeout is one of the most important parts of the budget cycle and the FY01 closeout instructions were provided to make this closeout as smooth as possible. The closeout instructions are on our Financial Analysis Division's Home Page under the Budget Menu at the following URL: [https://wwwmil.afrc.af.mil/hq/FM/FMA/fma\\_home.htm](https://wwwmil.afrc.af.mil/hq/FM/FMA/fma_home.htm).

As the Operations and Maintenance Team gear up for the 2001 Closeout, we are faced with the usual challenge of allocating available resources to end-of-year requirements. As is normally the case, our requirements significantly outweigh the available resources; however, the Presidential approval of the \$34M supplemental package for O&M has widened the funding stream. We remain optimistic that the supplemental funding will be available to you in early August. Additionally, watchful eyes are focused on Congress for favorable OMNIBUS reprogramming actions.

In the 20 Jul 01 FMB, the Chief of Air Force Reserve, Lt Gen James Sherrard highlighted the command's end-of-year priorities. Top priorities for O&M funding include: Phase I Straddle Bids, flying hours, and flying related logistics requirements, NBC/Mobility Requirements, IT requirements, Recruiting and Advertising, critical unit requirements, and DPEM/DMAG.

During the remaining two months of the fiscal year, the O&M staff are funding emergency requirements and providing weekly updates to CC/CV throughout closeout. It is increasingly important that the NAF, Unit, and Headquarters personnel continue to work closely together to ensure mission essential requirements are funded and the closeout plan is executed as approved.

We were pleased to get the \$8.5M supplemental for RPA, but it still left us with a very tight budget in BAC 1. Units are going to have to be very careful and frugal in executing their BAC 1 programs. After closeout this FY, we will not have much of a reserve here at the Headquarters to cover upward obligation adjustments. You must establish MORDs in PBAS to cover all inactive duty training (IDT), which has been performed but not yet paid. There is no obligation established in PBAS for IDTs that will be performed in Oct FY02. Also, The Chief of Air Force Reserve requires a certification statement that must be provided to HQ AFRC/FMARA no later than the 5<sup>th</sup> workday in Oct. This certification will be used to back up the pay and allowance obligation, and must be signed by the RPA Analyst, Unit FM/FMA, and wing commander. Ensure that all MORD entries have supporting documentation to validate the transaction.

The Headquarters FM staff and your unit personnel are equal partners in resolving end-of-year issues, which are critical to a successful closeout. The closeout instructions provide the exact times the headquarters personnel will be on duty through 30 Sep 01.

We are looking forward to completing FY01 and starting FY02, which will provide a host of new issues and challenges.

**FRED W. FREEMAN, Col, USAF**  
**Comptroller and Director**  
**Financial Management**

**FY01 CLOSEOUT:** The FY01 Closeout Instructions can be found on our Financial Analysis Division's Home Page ([https://wwwmil.afrc.af.mil/hq/FM/FMA/fma\\_home.htm](https://wwwmil.afrc.af.mil/hq/FM/FMA/fma_home.htm)) as well as on the Budget Menu. These instructions are provided to assist you in closing out without "wiping out". Using the "timeline" provided, you can feel confident that you are right where you need to be in this crucial time for all of us in the Financial Analysis community.

Communication is imperative. If possible, try to perceive any problems that may arise and take care of them early. Don't panic!

This year, in our closeout instructions, we removed the reference to the statement on orders indicating whether a TDY crossed into the next fiscal year and whether funds were available. Two fund cites will be used on orders if a trip crosses into two fiscal years.

We included the exact times the headquarters personnel will be on duty through 30 Sep 01. On the final day, your OBAN analyst will be here until you report your final year-end closeout obligation – no matter if it takes forever! (Well – maybe not forever.)

We'll get through this year's closeout just as we've managed to do in prior years – one way or another! Happy New Year! (Kathy Piper/HQ AFRC/FMAPP/DSN 497-1410)

**BOOT CAMP II TRAINING:** 31 folks from the Reserves along with 74 from the Warner Robins Air Logistics Center took advantage of DFAS Dayton's Boot Camp II training held on 11-12 Jul 01. It was relevant to a wide group of individuals including personnel assigned to Accounting Liaison, Budget, program offices, contracting, supply, and resource advisor positions.

Ms. Lisa Johnson and staff from DFAS Dayton emphasized the crucial role everyone in the FM community plays in achieving auditable financial statements. Topics covered included: DFAS's Role; Operating/Query Systems; Resource Advisor Responsibilities; Accounting (Basic, BQ, CPBAS, Obligation, By Others/For Others, Accounts Receivable, and Accounting Business Funds); Travel Order Process; IAPS Accounting; and MOCAS Reconciliation. As you can see, there was a heavy emphasis towards the accounting responsibilities, but all attendees benefited from the class. DFAS Dayton provided an excellent handbook with lots of detail on the topics covered.

If you have not attended this training, you certainly need to put it on your "To Do" list. To schedule training or obtain additional information, please contact Ms. Lisa Johnson at DSN 986-8993/8061, commercial (937) 296-8993/8061, or email [Elisabeth.Johnson@dfas.mil](mailto:Elisabeth.Johnson@dfas.mil). (Kathy Piper/HQ AFRC/FMAPP/DSN 497-1410)

**OARS AND AIR FORCE PORTAL:** OARS was linked to the Air Force Portal on 28 June 2001. To access the Portal you must have an account. To establish an account, contact your MAJCOM representative at <https://portal.af.mil> listed under POC and request an account.

If you already have an account, follow the instructions below to get connected – if you haven't already done so:

After signing in through Portal, at the top left side of the page click on Choose Modules. This gives you a drop down window in the middle of the page.

Scroll down until you find Comptroller or you can type Comptroller in the search box and click GO. This will bring up a screen with all the Comptroller systems that are on or linked to the Portal (right now OARS is the only system).

Check the box next to OARS and then click Finished. You will get a new screen; click Finished. This will create an OARS icon in the bottom left side of the page for future use.

Click the OARS icon and this will take you to OARS.

If you haven't obtained an Air Force Portal account yet, you can still sign in to OARS the old way. (Kathy Piper, HQ AFRC/FMAPP, DSN 497-1410)

**COORDINATION BETWEEN FUNCTIONAL AREAS AND THEIR FINANCIAL MANAGEMENT AT THE UNIT LEVEL:** Communication between the unit FM and functional area points of contact (POC) is a vital ingredient in the FM's ability to effectively manage and provide funds for mission requirements. A lack of coordination between a unit functional area and the local unit FM is a continuing problem. On many occasions, we receive phone calls, e-mails, and visits from functional area POCs wanting to discuss funding issues of which we have no previous knowledge. More often than not, we discover the unit FM had not been approached and was unaware of the problem as well. While the functional area POCs may think going directly to their counterpart at the headquarters will expedite their issue, in actuality it has the reverse effect. The headquarters FM staff will not recommend any funding decisions, until the issue has been properly coordinated with the local unit FM, who most likely could have already provided relief. The key ingredient to achieving this level of cooperation is maintaining a good working relationship with your functional area resource advisors, providing training at every opportunity, and obtaining your commander's support. (James L. Hall, HQ AFRC/FMAOT, DSN 497-1396).

**TRI-ANNUAL REVIEW OF OUTSTANDING COMMITMENTS AND UNLIQUIDATED OBLIGATIONS.** The first and second Tri-Annual reviews of the Open Document List (ODL) for FY01 are now complete, but that only means it is time for the final year-end review. For this review, remember you are to send HQ AFRC/FMFA a copy of your Fiscal Year-End Certification instead of a confirmation statement. We must have it no later than 13 Oct 01. As in the past, we will send out reminders as we approach that date.

It is important we do what we can to accomplish these reviews timely and make every effort to clean up the accounting database, and deobligate dormant obligations and MORDs. The Financial Services Office (FSO) is required to review all outstanding commitments and unliquidated travel obligations. FSOs, financial analysts, and resource advisors should thoroughly review the annotated ODL (which your OPLOC or host FSO is to provide) and take any necessary action to deobligate or correct transactions. (Tony Lewis, HQ AFRC /FMFA, DSN 497-1430)

### **NONAPPROPRIATED FUNDS (NAF) COUNCILS AND FINANCE COMMITTEES:**

A coordinated SV/FM letter dated 3 July 2001 addressed the issue of NAF Councils at our host bases. Each AFRC installation must establish a NAF Council responsible to the commander for the purpose of assisting in the oversight and administration of all NAF Instrumentalities (NAFIs) on the base. NAF Councils are to meet on a quarterly basis. This stipulation is a Services responsibility required by AFI 34-201, Section C, para. 2.6 and other Air Force Instructions and Directives in the 34 series.

The Installation Commander appoints the members of the Council. AFI 34-201 stipulates voting members will include, but are not limited to, the Chairperson, SV, FM, senior enlisted advisor, and two additional members (traditionally, an officer and enlisted member). Non-voting members may include a recorder, staff judge advocate, and a base contracting officer as advisors. Commanders may also expand voting and non-voting membership (on a conservative basis) to include the base civil engineer and the chaplain. Voting membership cannot be granted to any NAF employee of the NAFIs involved. NAF Councils should meet no less than quarterly with a quorum of at least two-thirds of the voting members in session.

Base NAF Councils may, at their discretion, appoint a Finance Committee. Suggested membership at base level includes FM (serving as chairperson), Chief of Services, Base Civil Engineer, and Staff Judge Advocate. Responsibilities, and organization of the Finance Committees are found in AFI 65-107, Attachment 1. The NAF Council directs the functions of the Finance Committee, including how frequently the committee meets. When the NAF Council chooses not to appoint a Finance Committee, the Council itself will fulfill the responsibilities of the committee.

FM is charged with the responsibility of NAF Oversight. One of those oversight duties is to ensure your Services organization takes the proper steps to establish a NAF Council and hold regularly scheduled council meetings at your base. The FM and NAFFA designee should be active participants in these council proceedings. (Michael T. Land, HQ AFRC /FMFA, DSN 497-1392)

### **CUSTOMER AUTOMATION AND REPORTING ENVIRONMENT (C.A.R.E.):** U.S.

Bank, which provides the government purchase card, more commonly referred to as IMPAC, has developed a web-based program management system, C.A.R.E. It is an easy-to-use graphic interface, which lets users manage their program in real time. New cards can be issued, spending limits changed or other actions taken as the needs of your cardholders change. Among the tasks C.A.R.E. will provide are the following:

- manage transactions, including secondary approval levels, transaction reallocation, and transaction disputes;
- view the current status of any account;
- conduct two-way, secure communications with U.S. Bank; and
- generate standard or ad hoc reports specific to your information and program management needs.

All reconciliation and payments of billings will be accomplished using C.A.R.E. It will replace the Automated Purchase Card System (APCS). HQ AFRC will implement C.A.R.E. during the period beginning 26 Oct 01. However, Carswell ARS will delay its implementation until after their realignment to DFAS-Dayton in November.

At the end of July 2001, AFRC representatives from Contracting and Financial Services received comprehensive training on C.A.R.E. at DFAS-Dayton. In addition, U.S. Bank also has online training available for A/OPCs, Billing and Designated Billing Office officials, and even Cardholders. Created to accommodate diverse learning styles, key personnel can read text, watch simulated demonstrations of C.A.R.E. in action, or work with hands-on scenarios. Each repeatable learning module focuses on a specific aspect of C.A.R.E. (Chuck Vaughn, HQ AFRC/FMFA, DSN 497-1439)

**FORWARDING ANNOTATED COPIES OF THE OUTSTANDING ORDERS AND ADVANCE LISTING TO THE FIELD SITES IS NO LONGER REQUIRED:**

The Outstanding Orders and Advance Listing (GOO) and the Outstanding Advances and Debts Listing (H30) are run at the beginning of each month by the Field Sites and are sent to the base Financial Services Offices (FSOs) for review and validation. After working the listing, the FSOs are required to send an annotated GOO and H30 back to their Field Site. A Memorandum of Agreement between the Defense Finance and Accounting Service-Denver Center (DFAS-DE) and the United States Air Force (USAF) agrees this requirement is unnecessary and hence is no longer required. In lieu of sending the annotated listings, the FSO will send a letter to the Field Site certifying the listings have been reviewed and action taken as required. This letter will contain a sentence stating that the certified annotated listings are on file at the FSO for review by the Field Site upon request. The letter is due no later than the 5<sup>th</sup> workday of the following month. This change in procedure was effective 13 Jul 01.

The current procedure was deemed an unnecessary administrative burden. A simple certification, rather than sending copies of these large, annotated listings, is sufficient to satisfy accounting requirements. The Air Force has sufficient procedures in place to ensure FSOs work and annotate these listings every month. DFAS-DE 7010.3-R, Chapter 24, paragraph 48, requires the GOO to be reconciled and validated monthly. In addition, a review of all commitments and obligations, including travel, of all appropriations and funds of all DOD components is required as part of the Tri-Annual Review. The requirement to work the GOO on a monthly basis is a FSO self-inspection item and is also reviewed during IG inspections. (Kay Keys, HQ AFRC/FMFA, DSN 497-1395)

**AFRC UNITS WILL INPUT THEIR OWN RECEIVING REPORTS:** SAF/FM has approved AFRC units processing their own receiving reports. However, this approval was contingent upon our assurance that strict internal controls will be maintained over the processing. All bases aligned with the Dayton field site may implement the process as soon as they would like.

The Financial Services Office will be responsible for:

1. Following-up on receiving reports needed based on IAPS end-of-day products.
2. Processing receiving reports into IAPS based on guidance contained in the Memorandum of Agreement between the base FSO and the OPLOC.
3. The pecuniary liability associated with knowingly and willfully altering receiving reports or knowingly and willfully processing the receiving report information incorrectly into IAPS.
4. Maintaining receiving report documentation in document number sequence for a minimum of 6 years and 3 months of the date of receipt or acceptance, whichever is later.

5. Forwarding copies of receiving report data within 48 hours of a request from the OPLOC or audit agency.
6. Forwarding unprocessed stock-fund-related receiving report documents to the OPLOC.
7. Forwarding all invoices containing receipt certification to the OPLOC for processing.

To ensure compliance, your Quality Assurance Managers (QAMs) are to perform monthly reviews on all receiving reports processed by the FSO each month for the first six months after implementation, and with the approval of HQ AFRC/FMFA, quarterly thereafter. They must ensure internal controls are maintained and will report results to HQ AFRC/FMFA. (This information was provided directly to QAMs and comptrollers.) The self-inspection and UCI checklists are being modified to ensure these controls are maintained. (Sheila Faircloth, HQ AFRC/FMFA, DSN 497-1433)

**SORTS:** What is SORTS? - Status of Resources and Training Systems (SORTS) is a Joint Chiefs of Staff (JCS)-controlled, automated data system primarily created to provide the National Command Authority and JCS with authoritative identification, location, and resource information. It is used throughout the chain of command to measure the daily resource status of operating forces.

What is the Purpose of SORTS? It provides data critical to crisis planning, it provides data for the deliberate planning process, and is to be used by the CSAF and subordinate commanders in assessing their effectiveness in meeting their Title 10, United States Code responsibility. (AFI 10-201, Para 1.1.)

Who reports SORTS? Measured units must report SORTS. AFI 10-201, Para 1.2. states: "All combat, combat support, and combat service support units, including Active Duty, Reserve, or National Guard units, sourced to an Operations Plan (OPLAN), Contingency Plan (CONPLAN), the Single Integrated Operations Plan (SIOP), or a service war planning document are designated measured units and must report SORTS. Therefore, MAJCOMs must ensure all units having Unit Type Codes (UTCs) listed in the War and Mobilization Plan, Vol-3 also report their status in SORTS. These UTCs, whether tasked in an OPLAN or not, reflect the capability that units are expected to have at execution.

Why is AFRC/FM Reservist Reporting SORTS? AFRC Financial Management and Comptroller reservist are combat service support units sourced to OPLANs and CONPLANs and therefore must report SORTS.

Every AFRC/FM unit with FM reservists, including associate sites, will be reporting SORTS monthly. Each unit will be reporting differently; some units will only be reporting on personnel and training, while others will be reporting on people, training and equipment.

What areas are being measured?

- Personnel (P Level 1,2,3,4): compares available to authorized strength
- Training (T Level 1,2,3,4): compares assigned personnel with those fully mission ready or operationally ready
- Equipment and Supplies on hand (S Level 1,2,3,4): compares on-hand assets to wartime required
- Equipment Condition (R Level 1,2,3,4): compares operationally ready to on-hand assets

How often do we have to report SORTS? Every 28 to 31 days or within 24 hours of a change in the C-level rating

How to get started:

STEP 1 - AFRC/FMXX will develop Designed Operational Capability (DOC) Statements for each AFRC FM unit.

STEP 2 - Each FM unit will need a qualified person for SORTS reporting each month. The AFRC website (<https://wrbdo03.afres.af.mil/sorts/>) lists training locations and dates for both FY01 and 02 classes. Contact your local SORTS manager to schedule training.

STEP 3 - AFRC/FMXX forward DOC statements to AFRC/XPXX for review and completion.

STEP 4 - AFRC/XPXX forward FM DOC statements to GMAJCOM for review and approval.

STEP 5 - All AFRC/FM reservist units will start reporting SORTS locally. (Robert Braley, HQ AFRC/FMXX, DSN 497-1420)

**TOP DOLLAR:** Every two years, the Air Force holds a TOP DOLLAR competition that includes teams representing each major command, several direct reporting units, and the Air National Guard. A composite team of financial reservists from Carswell ARB and Randolph AFB will represent AFRC during the 2002 Competition.

To prepare for the Air Force TOP DOLLAR, the AFRC team is scheduled to compete in the Air National Guard Competition at the Combat Readiness Training Center, Gulfport MS in November 2001.

We send Congratulations and Good Luck to the AFRC Team! (Pat Tomlin, HQ AFRC/FMXX, DSN 497-1468)

### **FY01 FINANCIAL MANAGEMENT AND COMPTROLLER ANNUAL AWARDS**

**PROGRAM:** Nominations are due to HQ AFRC/FMXX no later than 31 October 2001, in accordance with AFI36-2846/AFRC Supplement 1. We hope you have been preparing all year for the FY01 Financial Management and Comptroller Awards, but if you have not, now is the time to start.

We know we have many organizations and individuals within the AFRC Financial community who make significant contributions to the AFRC FM functions and are deserving of the recognition provided by these annual awards. Early, accurate recording of the specific facts and information make the nomination package much easier to develop. Remember the award period is 1 Oct 00 through 31 Sep 01 and we are quickly approaching the end of that period. Everyone likes recognition for their outstanding efforts, so please take the time to submit nominations for your exceptional performers.

For your convenience, we have additional information, instructions, and help on the FMXX Web Page under AWARDS. (Mike Keys, HQ AFRC/FMXX, DSN 497-1861)



**MANAGEMENT CONTROL PROGRAM:** The “official call memo” for the FY01 Statement of Assurance, required under Public Law 97-255, the Federal Managers’ Financial Integrity Act was e-mailed to Management Control Program (MCP) point of contacts on 19 Jul 01. The annual Statement of Assurance contains the statement, Management Control Plan, and the Evaluation Highlights and must be forwarded to HQ AFRC/FMXX (copy to applicable NAF/FM) NLT 31 Aug 01.

The information contained in previous Statements of Assurance, Management Control Plans and the Evaluation Highlights has provided a good representation of the Financial Management community but has not included the other functional areas in the same manner. The MCP and Evaluation Highlights should reflect the unit and wing structure as well as the activities in all functional areas.

On another note, a new user-based MCP training guide can be accessed at the FMXX website under Management Control Program. This training guide provides an overall summary of the MCP and includes a quiz. Once you finish the quiz, you can print out a certificate of completion and best of all, it doesn’t take but a few minutes to complete. This is a great tool to include with MCP training procedures.

In the March Controller, the feasibility of providing a more consistent format for the Management Control Plan was discussed. This issue is still being worked and a final management decision is forthcoming on the who, what, and how of this endeavor.

As a reminder, you can review the new MCP training guide, prior newsletters (Controller), DoD directives, Air Force Instructions, and OMB Circulars that pertain to the MCP at the FMXX website. (Rhoda A. Morton, HQ AFRC/FMXX, DSN 497-1441)

**CHANGE TO POLICY FOR PLACING RESERVISTS ON ORDERS WHEN INJURED**

**IN THE LINE OF DUTY:** A major change to incapacitation pay was enacted by the FY98 National Defense Authorization Act, which allows personnel incapacitated in the line of duty while on active duty orders of any duration (previously required 30 days or more) to be continued on active duty for the duration of the incapacitation or final disposition of the case. Upon completion of the original active duty order, the reserve member is placed on special tour active duty orders using Training Category Code (TCC) “LI – Retain sick/injured member on AD upon expiration of original ADS” or “LQ – Retain/place sick/injured member on AD upon expiration of original ADT order or IDT duty status.” Another major change was enacted by the FY00 National Defense Authorization Act, which allows reserve personnel injured in the line of duty during periods of Inactive Duty Training (IDT) to be placed on active duty orders for the purposes of treatment or recovery from said line of duty determination condition. The commander authorizing the original IDT period will make the determination regarding placement on orders. Reservists can only be placed on these orders with their concurrence. The special tour active duty orders will use TCC “LQ – Retain/place sick/injured member on AD upon expiration of original ADT order or IDT duty status”. AFRCI 36-3004, *Incapacitation Pay and Management of Reservists Continued on Active Duty Orders*, is currently being revised; however, HQ AFRC/CC letter dated 28 Jun 2001, subject “Policy for Placing Reservists on Orders Who are Injured In the Line of Duty While Performing IDT” outlines the current policy until changes can be incorporated in the AFI. (Linda Shiflet, HQ AFRC/FMARA, DSN 497-1415)

## **AIR FORCE AUDIT AGENCY (AFAA) INSTALLATION-LEVEL AUDIT**

**OPEN REPORTS - AUGUST 2001:** Following are reports remaining open. (Ms. Rhoda A. Morton, HQ AFRC/FMXX, DSN 497-1441)

Report of Audit DD001012, Travel Pay, 452 AMW, March ARB CA. This was a locally initiated audit to evaluate Travel Pay. AFAA determined that the management of Travel Pay needed improvement. Specifically, supplemental vouchers were fabricated to obtain \$8,500 in improper disbursements, and controls over the processing of travel settlement vouchers needed improvement. Additionally, travel expense reimbursements were not always accurately computed. This report contains 3 audit results and 11 recommendations. Management took corrective actions during the audit and only two recommendations remain open with estimated completion dates of 31 Jul 01 and 31 Aug 01.

Report of Audit DE001004, Readiness Spares Packages (12 Oct 00), 919 SOW, Duke Field FL. This was a locally initiated audit to evaluate the management of readiness spares packages at the 919 SOW. AFAA determined that the 919 SOW mobility readiness spares packages (MRSP) required management attention. Although accountability for the two MRSP kits was accurate (i.e., for the items reviewed, quantities of assets on hand or on order agreed with the authorized quantities loaded in the Standard Base Supply System database) operating personnel did not maintain MRSP authorizations at the MAJCOM approved levels. AFAA's comparison of the MAJCOM approved levels to the Standard Base Supply System database levels disclosed overages and shortages for the authorizations in both kits. The one audit result and two recommendations are closed. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit DI000032, Inventory Controls Over and Management of Computer Equipment (28 Jun 00), 419 FW, Hill AFB UT. This locally requested review by the Air Force Office of Special Investigations was to determine whether computers and related peripheral equipment items were effectively managed and accurately accounted for by 419 FW personnel. AFAA determined that management of 419 FW computers and related peripheral equipment was not adequate. Computer assets were not accurately reflected in accountability records. This condition generally applied to all computer assets reportable in accountability records, including those that were recently procured by Headquarters Air Force Reserve Command for the 419 FW and/or obtained through local purchase procedures. Also, required computer justification documents were not always prepared or properly processed. Additionally, turn-in procedures for excess computer assets were not followed. This report contains 5 audit results and 11 recommendations that have extended estimated completion dates of 30 Sep 01.

Report of Audit DI001012, International Merchant Purchase Authorization Card (IMPAC) Program (1 Dec 00), 419 FW, Hill AFB UT. This local audit of the 419 FW's IMPAC Program was selected for review at the request of the Air Force Office of Special Investigations OSI. AFAA determined that the 419 FW IMPAC Program was not effectively managed. IMPAC purchase logs were not always properly prepared and/or maintained, coordination for logged purchases was not always accomplished, and documentation to support logged purchases was not always maintained; procedures related to the United States Bank Card System monthly statement of accounts were not always accomplished; administrative documentation was not always retained; purchase rebates were not always utilized, purchases were improperly split, and

unauthorized individuals made some purchases; funding documentation was not always timely processed and/or maintained; and while conducting this audit, several other issues in contract quarter/billeting were found requiring management attention. Questionable purchases identified during the audit were turned over to the OSI for further investigation. This report contains 15 audit results and 24 recommendations. Management took corrective actions during the audit and corrected the one audit result and one recommendation. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit DI001022, Air Reserve Component Support to the Intelligence Force, 419 FW, Hill AFB UT. This centrally directed audit was conducted at 44 locations including the 419 FW. AFAA determined that Air Reserve Component intelligence forces were effectively integrated into the Air Force intelligence force. Specifically, Air Reserve Component intelligence personnel attended the required number of unit training assemblies; manpower authorizations were based on current mission requirements; and management effectively used Air Reserve Component intelligence personnel for short-term, temporary voluntary assignments. However, external, internal, and ancillary training documentation needed improvement. During the audit, AFAA identified that controls over “pay status” needed improvement. Management took corrective actions and the four audit results and five recommendations were considered closed at the time the audit was written but HQ AFRC/DPT recommended keeping the audit open until the wing training office can do a review of the training deficiencies.

Report of Audit DR001024, Air Reserve Component Support to the Intelligence Force, 94 AW, Dobbins ARB GA. This was part of a centrally directed audit that evaluated the Air Reserve Component Support to the Intelligence Force. AFAA determined that overall, Air Reserve Component intelligence personnel for the 94 AW intelligence shop were effectively integrated into the Air Force intelligence forces. Manpower authorizations appeared to be based on current mission requirements and intelligence personnel met the intent of military personnel appropriation tours for short-term, temporary active duty support. However, intelligence personnel were not always properly trained. Specifically, the Senior Intelligence Officer did not adequately execute the external intelligence training program nor adequately implement the internal intelligence training program. Documentation to support intelligence personnel excusal from inactive duty training and completion and currently in ancillary training requirements was not adequate. Management took corrective action during the audit and the three audit results and seven recommendations were considered. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit DW001007, Government Telephone Services, 910 AW, Youngstown ARB OH. This was a locally initiated audit to evaluate the 910 AW’s management controls of government telecommunications use. AFAA determined that the 910 AW personnel established management controls to effectively assure proper and efficient government telecommunications use and prevent unauthorized access to credit calling cards and Federal Telecommunications Systems 2000 services. However, personnel did not establish effective management controls to prevent unauthorized access to base 800-number services. Management corrected the discrepancy identified during the audit and the one audit result and one recommendation were considered closed at the time the audit was written. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit EA000072, Management and Storage of Mobility Bag Assets (18 Sep 00), 439 AW, Westover ARB MA. This was a locally initiated audit to evaluate internal controls over the management and storage of mobility bag assets. AFAA determined that the unit mobility bag custodians did not follow procedures established for conducting, documenting, tracking and reporting required annual inventories. In addition, unit mobility bag custodians did not maintain proper accountability, configuration contents, and authorized quantities of mobility bags. Also, unit mobility bag custodians and individual members did not inspect chemical gas masks, maintain adequate chemical gas mask accountability, and maintain complete and accurate chemical gas mask inspection documentation. This report contains 3 audit results and 20 recommendations. Ten recommendations remain open with extended estimated completion dates of 31 Oct 01.

Report of Audit EA000077, International Merchant Purchase Authorization Card (IMPAC) Program (21 Sep 00), 914 AW, Niagara Falls IAP-ARS NY. This was a locally initiated audit to evaluate the 914 AW's internal controls over the IMPAC. AFAA determined that internal controls needed improvement. The IMPAC Program Coordinator at the 914 AW properly issued delegations of contracting authority and provided mandatory training and surveillance inspections as required. Additionally, cardholders maintained IMPAC expenditures within their respective quarterly funding limits and ensured that established purchase card dollar limits were not exceeded. Further, billing officials reviewed, signed and forwarded the monthly summary statements in a timely manner. However, IMPAC cardholders did not always comply with established purchasing procedures. Additionally, IMPAC cardholders did not always maintain adequate documentation or retain required functional area authorizations in the IMPAC folder to support IMPAC purchases. This report contains 2 audit results and 11 recommendations. One audit result and two recommendations are open with estimated completion dates of 1 Aug 01.

Report of Audit EA001033, Air Reserve Support to the Intelligence Force, 512 AW, Dover ARB DE. This was part of a centrally directed audit to evaluate Air Reserve Component Support to the Air Force intelligence force. AFAA determined that the 512 AW intelligence forces were effectively integrated into the Air Force intelligence force. Specifically, reserve component intelligence personnel were properly trained and the Senior Intelligence Officer ensured manpower authorizations were based on current mission requirements and effectively used assigned intelligence personnel for short-term temporary assignments. However, the Senior Intelligence Officer had not developed basic trend data to analyze the course content for external intelligence training and the training monitor did not maintain adequate documentation for internal intelligence training. This report contains two audit results and one open recommendation with an estimated completion date of 31 Jul 02.

Report of Audit EA099036, Property, Plant and Equipment (Real Property Portion), Fiscal Year 1998 Air Force Consolidated Financial Statements (20 Apr 99), 439 AW, Westover ARB MA. This was part of a centrally directed audit to evaluate the effectiveness of the real property program management. AFAA determined that real property management was effective, but could be improved. Key Work Information Management System (WIMS) data agreed with the Air Force Real Estate Agency database although not all real property database records were reliable, accurately recorded, and supported. Most internal controls related to real property were in place and operating. However, not all real and installed property inventories were completed nor were all buildings marked for identification. This report contains three audit results and five

recommendations which are considered closed. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit EB000007, Information Protection – Implementing Controls Over Known Vulnerabilities in AFRC Computers (8 Oct 99), 482 FW, Homestead ARS FL. This was part of a centrally directed audit to identify and evaluate the implementation of countermeasures to eliminate computer vulnerabilities. Generally, system administrators had not implemented appropriate countermeasures to eliminate known vulnerabilities in computers. While base personnel effectively installed and utilized anti-virus software for information protection on their computers, network control center personnel did not take sufficient action to minimize computer vulnerabilities on the local area network. Also, network control center personnel operated the local area network and 1,100 computer systems without proper certification and accreditation by the Designated Approval Authority. This report contains two audit results and five recommendations. One recommendation remains open with an estimated completion date of 30 May 03.

Report of Audit EB000008, Information Protection – Implementing Controls Over Known Vulnerabilities in AFRC Computers (20 Oct 99), 926 FW, New Orleans ARS LA. This was part of a centrally directed audit to identify and evaluate the implementation of countermeasures to eliminate computer vulnerabilities. AFAA determined that 926 FW personnel could improve the implementation of controls to eliminate known computer vulnerabilities. Wing Information Protection (IP) and Network Control Center (NCC) personnel installed approved anti-virus software on computers and completed anti-virus scans within established timetables. However, IP/NCC personnel did not (1) update virus definition files, (2) implement all Air Force Computer Emergency Response Team required countermeasures, and (3) maintain Dynamic Host Configuration Protocol log information. This report contains three audit results and six recommendations. One recommendation remains open with an estimated completion date of 1 Jun 01.

Report of Audit EB000050, Time Compliance Items (26 Apr 00), 920 RSG, Patrick AFB FL. This was a locally initiated audit of time compliance items (both time change items (TCIs) and time compliance technical orders (TCTOs) and aircraft associated (-21) equipment. AFAA determined that 920 MXS personnel scheduled TCI and TCTO replacement at appropriate intervals and those actions were occurring when required. Also, controls over ordering, storing, and issuing of TCTO parts and kits were adequate. In addition, 920 MXS personnel accurately recorded time compliance item data in the core automated maintenance system and aircraft records. Finally, 920 MXSW personnel maintained -21 equipment with authorized levels. However, AFAA identified weaknesses in serial number control for TCIs, properly identifying and accounting for -21 equipment, and using C-130 aircraft armor without adequate technical data. This report contains three audit results and eight recommendations. Three recommendations remain open with estimated completion dates of 31 May 01 through 31 Oct 01.

Report of Audit EB001006, Mobility Bags (4 Oct 00), 908 AW, Maxwell AFB AL. This was a locally initiated audit of mobility bags. AFAA determined that internal controls over mobility bags required improvement. Life Support Section personnel properly stored, safeguarded, and configured mobility bag assets. In addition, Life Support Section personnel properly monitored shelf life items and performed gas mask inspections. However, they did not properly track or

report excess quantities of mobility bag assets. This report contains one audit result and two recommendations. One recommendation is open with an estimated completion date of 1 Jan 02.

Report of Audit EL001062, Software Management, 315 AW, Charleston AFB SC. This was a locally initiated audit to evaluate the 315 AW Software Management Program. AFAA determined that the 315 AW did not effectively manage computer software in all three areas reviewed. Specifically, all three judgmentally sampled squadrons did not maintain the software license and/or original software disks for 112 (49 percent) of 227 programs on 56 (92 percent) of 61 randomly selected computers. In addition, all three squadrons had a total of 26 unauthorized software programs installed on 19 (31 percent) of 61 randomly selected computers. The wing did not control software authorizations provided by two enterprise licenses reviewed. This report contains 3 audit results and 14 recommendations. The 12 open recommendations have estimated completion dates of 30 Jun 01.

Report of Audit EL001074, Mobility Preparation, 71 APS, Langley AFB VA. This was a locally initiated audit to evaluate the 71 APS Mobility Program. AFAA determined that the 71 APS effectively managed the mobility program in three of five areas reviewed. The squadron implemented oversight procedures to ensure accurate accountability for mobility bag contents. Personnel annually verified mobility bag inventory discrepancies were corrected and the counter's name and date of last inventory were documented. Squadron personnel ensured all 14 members eligible to participate in the Family Care Program were accurately identified. The squadron maintained complete and current Family Care Plans for all 14 members eligible for the Family Care Program. However, squadron did not maintain 6 readiness folders for personnel in mobility positions and 114 (97 percent) of 117 folders reviewed did not contain required items. Squadron personnel did not accomplish or document completed training requirements in 13 (87 percent) of 15 training records reviewed. Management took corrective actions during the audit and the two audit results are considered closed. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit EL001083, Air Reserve Component Support to the Intelligence Force, 916 ARW, Seymour Johnson AFB NC. This was part of a centrally directed audit that evaluated the Air Reserve Component Support to the Intelligence Force. AFAA determined that the 916 ARW effectively managed Air Reserve Component Intelligence Forces in all seven areas reviewed. The wing intelligence personnel completed required inactive duty training periods, annual training days, and ancillary training requirements. In addition, the wing intelligence unit developed and implemented an effective external and internal training program. The wing intelligence unit established a sufficient number of manpower authorizations to meet mission requirements. They also effectively managed aircrew intelligence training for 67 KC-135R aircrew members. This report does not contain any audit results or recommendations requiring management attention. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit EL001084, Aircrew Ground Training, 916 ARW, Seymour Johnson AFB NC. This locally initiated audit evaluated the 916 ARW aircrew ground training. AFAA determined that the aircrew ground training program needed strengthening in the three areas reviewed. The wing did not provide required training to 32 (48%) of 67 aircrew members assigned. Also, the wing did not properly schedule 31 (46%) of 67 aircrew members for chemical warfare training. Additionally, the wing could not support completion of training for 207 (69%) of 302 training

completion dates recorded in the Air Force Operations Resource Management System. Management corrected the three audit results during the audit. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit WM001045, Air Reserve Component Support to the Intelligence Force, 446 AW, McChord AFB WA. This centrally directed audit determined whether Air Reserve Component (ARC) intelligence forces were effectively integrated into the Air Force intelligence force. AFAA determined that overall, Air Reserve Component intelligence forces in the 446 AW were effectively trained and staffed. The senior intelligence officer (SIO) had ensured that intelligence personnel accomplished required inactive duty and annual training. However, some personnel assigned to mobility positions were not current in all required ancillary training. The SIO had established internal training for unit intelligence personnel, but had not developed and implemented a unit master task list identifying job task training requirements for each skill level. The SIO had established effective external intelligence training for wing aircrew personnel, established the correct number of personnel authorizations based on the current wartime or in-place mission requirements, and ensured unit personnel supported man-day tours for short-term, temporary active duty support of the active intelligence force. During the audit, management corrected the two audit results and five recommendations. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit WN001032, Aircrew Training, 305 RQS, Davis-Monthan AFB AZ. This was a commander requested audit to assess the effectiveness of aircrew training at the 305 RQS. AFAA determined that the 305 RQS generally managed aircrew training effectively. Specifically, 305 RQS performed flying training and accurately entered flying training data into the Air Force Operations and Resource Management System (AFORMS). Likewise, the 305 RQS accurately built and assigned AFORMS training profile tables to aircrew positions. However, AFORMS ground training data could not be completely validated. During the audit, management corrected the two audit results. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit WN001038, Air Reserve Component Support to the Intelligence Force, 944 FW, Luke AFB AZ. This centrally directed audit determined whether Air Reserve Component (ARC) intelligence forces were effectively integrated into the Air Force intelligence force. AFAA determined that intelligence forces were effectively trained but AFAA could not assess staffing effectiveness. The Senior Intelligence Officer properly trained intelligence personnel and conducted external intelligence training. Although intelligence personnel attended required inactive duty and annual training, AFAA could not assess ancillary training attendance because the training database was not reliable. Because of the conversion from an Air Combat Command to an Air Education and Training Command-gained unit, criteria for determining personnel requirements were not available. This report contains one audit result and four recommendations with estimated completion dates of 1 Jul 01.

Report of Audit WS000003, Selected Aspects of Facility Management (7 Oct 99), 434 ARW, Grissom ARB IN. This was part of a centrally directed audit of demolition funding and contractor occupied facilities. AFAA determined that internal controls over real property were adequate with one exception. Real property personnel effectively used demolition funds and adequately managed facilities allocated to contractors. However, the real property officer did not maintain accurate real property records. This report contains one audit result and three

recommendations. Two recommendations remain open with extended estimated completion dates of 30 Jun 01.

Report of Audit WS000021, Technical Order (TO) Administration (28 Dec 99), 434 ARW, Grissom ARB IN. This review of part of a centrally directed audit to assess the effectiveness of the 434 ARW TO program. AFAA determined that the 434 ARW TO program was not effective. The 434 ARW did not properly maintain their TO accounts and did not fully reconcile the Code Selected Requisition Listings received from the depot TO system. Further, the 434 ARW did not follow-up on requisitions and did not back-up the Automated Technical Order Management System database after each day's use. This report contains 4 audit results and 14 recommendations. A Staff Summary Sheet has been forwarded for coordination and approval to close the report.

Report of Audit WS001047, International Merchant Purchase Authorization Card Program (IMPAC), 434 ARW, Grissom ARB IN. This locally initiated audit evaluated the 434 ARW's IMPAC Program. Base personnel did not implement effective internal controls over the IMPAC program. Cardholders made improper purchases with their cards. Specifically, cardholders made 12 split purchases to avoid the single purchase limit. In addition, cardholders did not coordinate purchases with approving organizations before purchases were made. Cardholders did not place equipment purchases on accountable records. The report contains 3 audit results and 13 recommendations. The three open recommendations have estimated completion dates of 30 Apr 01 through 1 Jun 01.

Report of Audit WS001059, Equipment Accountability, 932 AW, Scott AFB IL. This was a locally initiated audit of equipment accountability. AFAA determined that although equipment custodians monitored individual equipment effectively, commanders needed to maintain better accountability over unit equipment. Specifically, a review of procedures in three units and a review of 25 of the folders maintained for recording individual equipment did not identify any discrepancies. However, the custodians did not effectively control or account for assets owned and funded by the organization. The custodians did not always effectively control and account for custodian authorization/custody receipt list equipment. This report contains 2 audit results and 11 recommendations with estimated completion dates of 29 Jun 01 through 13 Jul 01.